

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No. 1429 of 2021

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M/s. Bhilai Engineering Corporation Ltd. --- --- Petitioner
Versus
The State of Jharkhand & Ors. -- --- Respondents

CORAM: The Hon'ble Mr. Justice Aparesh Kumar Singh
The Hon'ble Mrs. Justice Anubha Rawat Choudhary
Through Video Conferencing

For the Petitioner : Mr. Sumeet Gadodia, Adv.
Mr. Ranjeet Kushwaha, Adv.
For the Respondents : Mr. Ashok Kumar Yadav, G.A.-I

02/13.04.2021 Learned counsel for the petitioner Mr. Sumeet Gadodia submits that in the canvass of facts and the multiple orders passed by the assessing authority and the appellate authority, the main issue is whether the petitioner is entitled to claim migration of the tax deducted at source as input tax credit in terms of Section 140(1) of the JGST Act, 2017 by including it in GST TRAN-I. It is submitted that earlier the entire ITC of Rs.1,73,69,826/- was denied but in the rectification order passed during pendency of the appeal, the amount of TDS claimed as ITC totaling Rs.43,07,310/- has been denied. Still the appellate authority has proceeded to adjudicate the appeal preferred against the original order, though the petitioner had prayed for its withdrawal. The appeal preferred against the rectification order has also been dismissed. However, the certified copy of the rectification order is not being supplied. Therefore, petitioner has been compelled to approach this Court.

Mr. Ashok Kumar Yadav, learned G.A.-I prays for and is allowed two weeks' time to seek instructions and file counter affidavit. Learned counsel for the State would bring on record the rectification order dated 13th March 2019. He should also obtain instructions as to whether the last VAT assessment order ending the tax period 30th June 2017 has been passed or not.

Let the matter appear on 4th May 2021. In the meantime, petitioner, if so advised, may file reply thereto.

(Aparesh Kumar Singh, J.)

(Anubha Rawat Choudhary, J.)